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April 15, 2008

VIA E-MAIL AND HAND DELIVERY

Jim Ward
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UW-080562 - Roche Harbor Water System, Inc. - Data Request 2

Dear Mr. Ward:

This letter will respond to your Data Request 2, Numbers 1-4. Please see the responses below:

1. Please provide the number of employees and managers for the water company. Please provide job descriptions for each employee.

RESPONSE: In 2007, the Company had one full-time employee, three employees who worked at .5 FTE each and two employees that worked at .25 FTE each. The Company needs to add an additional employee who would amount to a .5 FTE. Job descriptions are attached. Please note that one job description for the utility manager indicates that it is a part-time position. In fact, today it is a full-time position.

2. Please provide a copy of Department of Revenue excise (B&O) tax forms for the test period.

RESPONSE: Please see attached. In addition to the Department of Revenue excise tax forms, a sheet showing the reconciliation is attached.

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3. Please provide a detailed explanation of meals – entertainment in the amount of \$3,138. Include copies of any significant expenses.

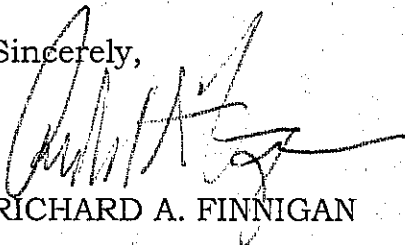
RESPONSE: See attached.

4. Please provide a detailed explanation of the differences between the provided depreciation schedule and provided balance sheet for the following:

- a. Total plant – depreciation - \$2,501,998, balance sheet - \$2,393,301.
- b. CIAC – depreciation - \$1,933,260, balance sheet - \$1,101,731.
- c. Net Depreciation/Amortization – depreciation – (\$22,002-\$55,252), income statement \$14,667.

RESPONSE: The worksheet from the accountant is attached. There are still some discrepancies. Because of the tax deadline, we have not been able to go over these matters with the accountant and are not expected to be able to do so until April 17, 2008.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: David Gibbs (via e-mail)